IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SIXTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 9339 of 2004

Between:

Sri Venkatalakshmi Dall Mill Rep. by its Managing Partner,
Koppuravuri Venkata Ramana, S/o. Kesavulu, aged 38 Years,
R/o. Narasaraopet, Guntur District.z

..... PETITIONER

AND

1 The Assistant Commercial Tax Officer (Regn) Narasaropet, Guntur district.
2 Koppuravuri Koteswara Rao, S/o. Balakotaiah,
R/o. 26-12-32/A, Nagarampalem, Guntur.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue Writ of Mandamus or any other appropriate Writ or direction declaring the proceeding of the 1st respondent issued in G.I.No. 23306/96-97 dated 19-3-2004 and 29-3-2004 as illegal arbitrary and one without jurisdiction

Counsel for the Petitioner: MR.O.MANOHER REDDY

Counsel for the Respondent No.1: GP FOR COMMERCIAL TAX

Counsel for the respondent No. 2: Mr. Shaik Jeelani Basha (Not present)

The Court made the following :

HON'BLE MR. JUSTICE BILAL NAZKI

AND

HON'BLE MR. JUSTICE S. ANANDA REDDY

W.P.NO. 9339 OF 2004

ORDER: (Per Hon'ble Mr. Justice Bilal Nazki)

Heard learned counsel for the parties and with their consent the writ petition is decided at this stage.

The petitioner is aggrieved of two notices dt. 19.3.2004 and 29.4.2004 by which he has been asked to file objections as to why his registration be not cancelled. Learned counsel for the respondents submits that it is only a show cause notice, therefore this writ petition is premature. On the other hand, the learned counsel for the petitioner submits that the notice itself is without jurisdiction and the Asst. Commercial Tax Officer has no power to issue the impugned notice. It appears that the petitioner is a registered dealer and doing business at door No. 6-2-1/1, Geetha Mandir road, Narasaraopet, Guntur district and there is some dispute between landlord and a third party who claims to be the owner of the said property and the Asst. Commercial Tax Officer has entertained this

dispute. This is none of the business of the Asst. Commercial Tax Officer to entertain such dispute. As long as the petitioner continues to do business in the premises in respect of which the registration has already been granted, the 1st respondent cannot cancel his registration on the ground that there is a dispute with regard to ownership of the property. Perhaps the Asst. Commissioner of Tax was trying to get the petitioner evicted from the premises under the garb of threatened cancellation of registration. In these circumstances, the writ petition is allowed, the impugned notices are quashed. No costs.

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BN J.

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SAR J.

Dt. 16.8.2004

KR

That the Rule Nisi has been made absolute as above.

Witness the Hon'ble the Chief Justice Sri Devinder Gupta on this the Monday, the Sixteenth day of August, Two Thousand and Four.

Sd/-

Asst. Registrar

//True Copy//

Section Officer

To

1 The Assistant Commercial Tax Officer (Regn) Narasaropet, Guntur district.
2. 2CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad (Out)

3. 2CD copies